



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title
Fiscal Administrator

Job Code Title
Program Manager II

Pay Band
7b

Job Code Number
111917

Director's Office
Executive Office

Fair Labor Standards Act
Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Director's Office supports the agency's Director and is composed of four work units: Legal Services Office; Office of Tax Policy and Research; Office of Human Resources and Organizational Development; and the Executive Office. The Executive Office includes the administrative support staff, fiscal administrator, public relations, and taxpayer assistance and public outreach.

Job Responsibilities

The Fiscal Administrator researches, develops, coordinates, implements, and evaluates the department's budget. Duties include budget analysis, oversight, and direction; operational planning and policy development; and developing, allocating, monitoring, and managing the department's resources. The position is the lead budget advisor to the department director and deputy director. Typical contacts are with the deputy director, director, division administrators, department financial staff, state executive budget analysts, and legislative budget analysts. The position reports to the deputy director and does not supervise other staff.

• **Department Budget Development 35%**

The incumbent researches, develops, proposes, and implements the department's budget proposals to accomplish the agency mission within legislative intent and funding allocations; presents the department's budgets and fiscal policies to the legislature; and advises the management team in the presentation of budgets.

1. Develops the department's budget proposals, prepares major budget documents, and presents budgets to the director and deputy director for review and analysis. Works with division administrators, bureau chiefs, and unit managers to identify and evaluate budget needs; define fiscal objectives; establish funding priorities; and finalize budgets. Devises and recommends agency positions and actions pertaining to budget issues.
2. Analyzes budget requests for the department. Identifies issues in budget submissions and in the executive budget. Assess proposed funding changes. Determines the reasonableness and policy implications of budget requests. Examines budget estimates to ensure they are complete, accurate, and comply with procedures and regulations. Writes department budget analyses.

3. Prepares and presents agency budget requests including biennial legislative budgets, budget amendments, supplemental requests, and program transfers. Presents and defends budget analyses to legislative committees. Monitors agency presentations to ensure accuracy. Responds to questions from committee members and the public. Works with Office of Budget and Program Planning (OBPP) staff, legislative staff, committee members, and others to clarify requests and draft fiscal analyses and amendments. Provides staff assistance to the director on fiscal and policy issues.
4. Monitors and evaluates legislative budget actions to determine their impact on the department budget and operations. Interprets legislative actions on the budget. Enters financial information into department budget systems to conduct fiscal analyses of impacts and record budget data. Compares budget data with committee and floor actions. Resolves discrepancies. Processes budget and revenue actions accurately and within extremely tight timeframes.
5. As department liaison with OBPP and the Legislative Fiscal Division (LFD), identifies key fiscal and other policy issues; conducts research; develops options; identifies resources; and facilitates the legislature's decision making process.
6. Provides primary staff support. Researches, writes, and presents reports to the director, governor's office, and legislative committees. Identifies issues of interest to the director and governor. Assesses the impact of issues on the state budget. Tracks appropriations.
7. Prepares regular and special budget reports, policy recommendations, and program changes to interpret budget directives and establish policies for carrying out directives.
8. Advises the department's management team in presenting budgets to legislative committees and subcommittees by examining budgets; anticipating questions and issues from OBPP, LFD, and legislature; researching potential questions and issues; and briefing the management team in the nature and scope of questions and recommended responses.
9. Coordinates all department input into the statewide budgeting, management, accounting, and personnel systems (MBARS and SABHRS).

- **Fiscal Administration and Budget Implementation 30%**

The incumbent implements and administers the department's budgets; prepares and presents fiscal and budget status reports; and oversees all departmental fiscal and budget processes. The position coordinates, plans, and administers budget and fiscal management policies and programs including operational rules and related functions and fiscal subsystems, policies, and procedures.

1. Implements and administers department budgets including the allocation of funds to divisions and programs. Prepares turnaround documents each biennium. Administers the department budget as authorized by the legislature. Recognizes the need for and prepares budget amendments and operational plan adjustments throughout the fiscal year.
2. Leads monthly budget projections and related research activities to produce monthly reports identifying expenditures and anticipated expenditures. Estimates year-end budget results and provides fiscal information necessary for the management of the department. Develops work plans. Establishes parameters and methods for analyses. Ensures appropriate information systems, accounting, and analytical support for projects. Oversees various department staff assigned to budget projects.
3. Maintains the financial components of the department's budget by analyzing monthly department budgeting and accounting reports. Compiles and analyzes accounting records and other data to determine the financial resources required to operate programs. Reviews operating budgets to analyze trends affecting budget needs. Consults with managers to ensure that budget adjustments are made in accordance with program changes to maintain expenditure controls.
4. Manages ad-hoc budget teams by designing and developing work plans and work plan formats; establishing project objectives and assignments; providing leadership and technical guidance; and evaluating team member performance.

5. Works with the Citizen Services and Resource Management Division (CSRM) accounting personnel to identify and resolve budget allocation and transaction errors; make budget allocation modifications; answer questions; and resolve problems regarding accounting data and fiscal transactions. Ensures correct and quick processing of budget modifications.
6. Develops and maintains computer assisted software applications which allow for ease of budget preparation and monitoring by division staff. Develops spreadsheets that rapidly and accurately capture and compile data for analysis of work and work progress.
7. Participates in the design and development of budget and fiscal forms and procedures for the department. Researches and gathers information and compiles it into appropriate formats.
8. Initiates and prepares budget modifications and program transfers by reviewing why the modifications are needed; deciding if the modifications are needed; assessing impacts on programs and other fiscal requirements; and preparing appropriate documentation.
9. Analyzes the fiscal and budget implications of various management decisions and options and reports the results to the deputy director and director. The results of these reports guide decisions affecting the direction of the entire department.
10. Identifies deficiencies, surpluses, errors, and discrepancies. Develops corrective actions as necessary. Coordinates the implementation of corrective actions with appropriate agency staff to ensure budget solvency. Provides detailed fiscal presentations of fund balances and projections to the director and deputy director.
11. Prepares fiscal and budget status reports and presents them to the director and deputy director on a regular basis. Guides and coordinates the management team to ensure compliance with authorized budgets. Recommends and implements fiscal operational corrections as authorized.
12. Monitors and evaluates budget projections; anticipates problems; and provides advice on budgetary opportunities to address projected shortfalls on an ongoing basis.

- **Department Planning and Leading 25%**

The incumbent ensures that fiscal activities comply with legislative intent, applicable laws, and regulations; develops budget strategies to optimize appropriations; and assists management in developing long-term strategies and organizational implementation plans.

1. Researches current trends, new developments, best practices, strategies, and management concepts to provide budget leadership in the development of organizational implementation plans and to formulate departmental fiscal policies and procedures.
2. Identifies and articulates the financial and programmatic impacts of budget issues facing the department. Develops department responses and positions on financial matters by performing cost-benefit analyses to compare operating programs; reviewing financial requests; or exploring alternative financing methods.
3. Plans, coordinates, and monitors the department's budget and fiscal policies. Develops budget and operational approaches to ensure operational plans and budget authority allocated by managers are consistent with legislative appropriations.
4. Provides advice and technical assistance with cost analysis, fiscal allocation, and budget implementation to members of the management team to ensure consistent budget planning and management.
5. Recommends and makes expenditure modifications to allocations as necessary to ensure expenditures are within the appropriated amount.
6. Analyzes budget changes; evaluates impacts; recommends alternative courses of action as appropriate; and implements changes as authorized by the director or deputy director.

- **Other Duties as Assigned 10%**

1. Performs other duties as assigned by the supervisor.

Job Requirements

To perform successfully as a fiscal administrator, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. The work requires the ability to determine legislative intent and apply it to long range planning and assess the long term impact of budget and financial decisions. It is essential that the incumbent has the ability to make sound decisions and be accountable for them. Strong communication skills and the ability to communicate effectively and respectfully with a wide range of audiences are required. Seasoned judgment in decision making is necessary since the work is performed with minimal guidance and within broad guidelines. The incumbent is expected to apply critical thinking skills; be a problem solver with the ability to identify and resolve tactical and strategic issues before they become problematic; resolve operational issues; elevate matters as necessary; recommend solutions; and effectively implement division changes and management directives. The position requires considerable skill in developing approaches to issues that have significant economic impacts on the state and taxpayers; program planning and implementation; negotiation, facilitation, and mediation; leadership techniques; project management; resource planning; organizational design; staffing and resource allocation; program administration; and budgeting. It is essential that the incumbent has the ability to work cross-functionally with all levels of senior management and employees and work effectively under pressure. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of concepts and theories of governmental budgeting and accounting and applicable state and federal laws and regulations; statistical research principles, practices, and procedures; government budget, appropriations, and legislative processes including statewide budgeting, management, accounting, and personnel systems especially the current state systems, MBARS and SABHRS; department programs and their development and analysis; Generally Accepted Accounting Principles (GAAP); and *Governmental Accounting Standards Board* (GASB) standards; information systems development and administration; public program administration; and public relations and communication.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a bachelor's degree in business administration, economics, finance or a related field and five years of job-related work experience.
 - Work experience must include four years of work experience in governmental budget and accounting administration preferably at the state level. Montana specific experience preferred, with budget and accounting experience during at least two legislative sessions.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.

- Teamwork: Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

This position has considerable mental stress and pressure due to workload; conflicting, multiple priorities; critical projects with hard deadlines; time constraints, significance of decisions made, and challenging nature of contacts with taxpayers, elected officials, and coordination of all fiscal functions of the department. At times, the incumbent will deal with angry and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. Work hours may exceed 40 hours per week from time to time. Leading up to and during legislative sessions work hours routinely exceed 40 hours per week and may include working evenings and weekends. This position requires considerable computer and keyboard use. The incumbent may spend considerable time on the phone. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Alan Peura, Deputy Director Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____ Date: _____

Name (print): _____